



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUSAU WATER WORKS

Principal Office: 407 GRANT STREET
WAUSAU, WI 54403-4783

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOSEPH L. GEHIN of
(Person responsible for accounts)

_____, Wausau Water Works, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

UTILITIES DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAU WATER WORKS**Utility Address:** 407 GRANT STREET

WAUSAU, WI 54403-4783

When was utility organized? 1/1/1885**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA J GEIER**Title:** ADMINISTRATIVE ASSISTANT**Office Address:**

407 GRANT STREET

WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6533**Fax Number:** (715) 261 - 6535**E-mail Address:** utlstaff@ci.wausau.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MS LINDA LAWRENCE**Title:** PRESIDENT**Office Address:**

407 GRANT STREET

WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6803 EXT**Fax Number:** (715) 261 - 6808**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON & CO**Title:****Office Address:** CLIFTON GUNDERSON & CO
P.O. BOX 106
STEVENS POINT, WI 54484**Telephone:** (715) 344 - 8544**Fax Number:** (715) 344 - 4984**E-mail Address:****Date of most recent audit report:** 4/14/2000**Period covered by most recent audit:** 1/01/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH L GEHIN**Title:** UTILITIES DIRECTOR**Office Address:**
407 GRANT ST
WAUSAU, WI 54403-4783**Telephone:** (715) 261 - 6534**Fax Number:** (715) 261 - 6535**E-mail Address:** jlgehin@mail.ci.wausau.wi.us

Name of utility commission/committee: Wausau Water Works Commission

Names of members of utility commission/committee:MS LINDA LAWRENCE, PRESIDENT
MR ROGER OTTO, COMMISSIONER
MR LAWRENCE S REBMAN, COMMISSIONER
MR ELROY SELLIN, SECRETARY
MR KONRAD TUCHSCHERER, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,451,934	3,109,260	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,636,381	1,635,548	2
Depreciation Expense (403)	431,708	401,184	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	582,454	585,221	5
Total Operating Expenses	2,650,543	2,621,953	
Net Operating Income	801,391	487,307	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	801,391	487,307	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(342)	(228)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	187,272	163,059	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	186,930	162,831	
Total Income	988,321	650,138	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	988,321	650,138	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	372,915	258,040	14
Amortization of Debt Discount and Expense (428)	10,818	9,570	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	383,733	267,610	
Net Income	604,588	382,528	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,356,810	6,974,282	20
Balance Transferred from Income (433)	604,588	382,528	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,961,398	7,356,810	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
PRIVATE WELL PERMITS	50	3
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(392)	4
Total (Acct. 417):	(342)	
Nonoperating Rental Income (418):		
NONE		5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SINKING FUNDS	162,335	6
INTEREST ON DEPRECIATION FUNDS	24,937	7
Total (Acct. 419):	187,272	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,451,934	0	0	0	3,451,934	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	3,451,934	0	0	0	3,451,934	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	477,611	7,563	485,174	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	133,688		133,688	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,491		8,491	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	7,563	(7,563)	0	18
All other accounts			0	19
Total Payroll	627,353	0	627,353	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	31,438,086	27,882,273	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,860,475	6,684,735	2
Net Utility Plant	24,577,611	21,197,538	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	24,577,611	21,197,538	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,993,901	5,605,016	9
Total Other Property and Investments	2,993,901	5,605,016	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	488,306	1,006,512	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	294,620	245,665	15
Other Accounts Receivable (143)	8,004	14,648	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	114,663	18
Materials and Supplies (151-163)	60,558	54,756	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	851,588	1,436,344	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,280	88,097	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	77,280	88,097	
Total Assets and Other Debits	28,500,380	28,326,995	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	455,575	455,575	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,961,398	7,356,810	28
Total Proprietary Capital	8,416,973	7,812,385	
LONG-TERM DEBT			
Bonds (221-222)	7,232,223	7,679,368	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,232,223	7,679,368	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	323,979	479,333	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	35,578	167,098	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	155,534	149,052	41
Total Current and Accrued Liabilities	515,091	795,483	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,336,093	12,039,759	49
Total Liabilities and Other Credits	28,500,380	28,326,995	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	30,714,934	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	10,003				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	713,149				7
Total Utility Plant	31,438,086	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,860,475	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,860,475	0	0	0	
Net Utility Plant	24,577,611	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	6,684,735				6,684,735	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	431,708				431,708	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,815				35,815	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
See Footnote for breakdown details	19,788				19,788	12
Total credits	487,311	0	0	0	487,311	13
Debits during year						14
Book cost of plant retired	311,571				311,571	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	311,571	0	0	0	311,571	19
Balance End of Year	6,860,475	0	0	0	6,860,475	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	60,558	54,756	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>60,558</u>	<u>54,756</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1984 PROMISORRY NOTE	3,771	428	7,543	1
1992 GO BOND	2,453	428	10,627	2
1993 GO BOND	548	428	548	3
1994 GO BOND	1,550	428	12,405	4
1999 REVENUE BOND	2,495	428	46,157	5
Total			77,280	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	455,575	1
Changes during year (explain):		
NONE		2
Balance end of year	455,575	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 GO BOND	07/01/1984	10/01/2003	6.55%	670,000	1
1992 GO Bond	04/15/1992	08/01/2005	5.51%	875,270	2
1993 GO Bond	04/01/1993	10/01/2001	4.00%	5,028	3
1994 GO Bond	04/01/1994	10/01/2008	4.55%	691,925	4
1999 REVENUE BOND	07/13/1999	01/01/2019	5.00%	4,990,000	5
Total Bonds (Account 221):				7,232,223	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 7,232,223

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	586,742	2
Charged electric department expense		3
Charged sewer department expense	14,921	4
Other (explain):		
NONE		5
Total Accruals and other credits	601,663	
Taxes paid during year:		
County, state and local taxes	545,935	6
Social Security taxes	51,902	7
PSC Remainder Assessment	3,826	8
Other (explain):		
NONE		9
Total payments and other debits	601,663	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 GO BOND	24,516	54,819	58,840	20,495	1
1990 GO BOND	8,751	33,068	35,005	6,814	2
1993 GO BOND	122	431	490	63	3
1999 REV BOND	124,735	249,470	374,205	0	4
1994 GO BOND	8,974	35,127	35,895	8,206	5
Subtotal	167,098	372,915	504,435	35,578	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	167,098	372,915	504,435	35,578	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,039,759	0	0	0	0	12,039,759	1
Add credits during year:							
For Services	60,153					60,153	2
For Mains	214,332					214,332	3
Other (specify):							
BOOSTER STATIONS	1,500					1,500	4
HYDRANTS	20,349					20,349	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	12,336,093	0	0	0	0	12,336,093	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
1984/85/90A GO BONDS/99 REV BOND	2,060,177	3
Total (Acct. 125):	2,060,177	
Depreciation Fund (126):		
1984/85/90A GO BOND	917,720	4
Total (Acct. 126):	917,720	
Other Special Funds (128):		
CONSTRUCTION FUND	16,004	5
Total (Acct. 128):	16,004	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	294,620	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	294,620	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
CUSTOMER CHARGES FOR LATERALS, TURN ONS, CONSTR MTRS, MISC	8,004	15
Total (Acct. 143):	8,004	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Receivables from Municipality (145):	
NONE	16
Total (Acct. 145):	0
Prepayments (165):	
NONE	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	19
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	20
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	22
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	23
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	24
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	28,117,689	0	0	0	28,117,689	1
Materials and Supplies	57,657	0	0	0	57,657	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,772,605	0	0	0	6,772,605	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,187,926	0	0	0	12,187,926	6
Other (specify):					0	7
Average Net Rate Base	9,214,815	0	0	0	9,214,815	
Net Operating Income	801,391	0	0	0	801,391	8
Net Operating Income as a percent of						
Average Net Rate Base	8.70%	N/A	N/A	N/A	8.70%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	455,575	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,659,104	3
Other (Specify):		4
Total Average Proprietary Capital	8,114,679	
Net Income		
Net Income	604,588	5
Percent Return on Proprietary Capital	7.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Step I of rate increase was effective 10/1/99

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

\$4 million dollar addition to water treatment plant began in August, 1999. Plant went on line September, 2000.

New supply well drilled and in process of being constructed

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

Line 12 - Other Credits

Trans/Power Op Equip \$17,857

Adjustment to Communication Equipment (see note of explanation for Page W10)
\$1931

Identification and Ownership - Contacts (Page iv)

Exact organization date unknown. Records incomplete back to 1885.

Date of most recent audit report - Wausau Water Works will be audited by the
firm of Clifton Gunderson in April, 2001 for the period of January
1-December 31, 2000.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,354,443	1
Total Sales of Water	3,354,443	
Other Operating Revenues		
Forfeited Discounts (470)	35,526	2
Miscellaneous Service Revenues (471)	20,872	3
Rents from Water Property (472)	12,730	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,363	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	97,491	
Total Operating Revenues	3,451,934	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	235,329	9
Water Treatment Expenses (640-652)	320,794	10
Transmission and Distribution Expenses (660-678)	431,645	11
Customer Accounts Expenses (901-905)	111,164	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	537,449	14
Total Operation and Maintenance Expenses	1,636,381	
Other Operating Expenses		
Depreciation Expense (403)	431,708	15
Amortization Expense (404-407)		16
Taxes (408)	582,454	17
Total Other Operating Expenses	1,014,162	
Total Operating Expenses	2,650,543	
NET OPERATING INCOME	801,391	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	12,720	657,796	1,679,156	4
Commercial	1,310	335,055	599,791	5
Industrial	87	280,059	334,238	6
Total Metered Sales to General Customers (461)	14,117	1,272,910	2,613,185	
Private Fire Protection Service (462)	143		49,802	7
Public Fire Protection Service (463)	1		539,575	8
Other Sales to Public Authorities (464)	79	103,750	151,881	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	14,340	1,376,660	3,354,443	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	539,575	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	539,575	
Forfeited Discounts (470):		
Customer late payment charges	35,526	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	35,526	
Miscellaneous Service Revenues (471):		
TURN ON CHARGES	4,030	7
GROUNDWATER RECOVERY	16,842	8
Total Miscellaneous Service Revenues (471)	20,872	
Rents from Water Property (472):		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	12,730	9
Total Rents from Water Property (472)	12,730	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	25,473	11
Other (specify):		
SALE OF SCRAP	2,890	12
Total Other Water Revenues (474)	28,363	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	19,189	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	137,559	17
Pumping Labor and Expenses (624)	32,265	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	28,663	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,489	23
Maintenance of Power Production Equipment (632)	2,898	24
Maintenance of Pumping Equipment (633)	10,266	25
Total Pumping Expenses	235,329	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	19,189	26
Chemicals (641)	147,856	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	45,129	28
Miscellaneous Expenses (643)	50,655	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	19,186	32
Maintenance of Water Treatment Equipment (652)	38,779	33
Total Water Treatment Expenses	320,794	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	44	35
Transmission and Distribution Lines Expenses (662)	4,041	36
Meter Expenses (663)	57,158	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	4,440	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	25,982	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	214	43
Maintenance of Transmission and Distribution Mains (673)	155,728	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	103,459	46
Maintenance of Meters (676)	43,501	47
Maintenance of Hydrants (677)	37,078	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	431,645	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	4,471	50
Meter Reading Labor (902)	17,109	51
Customer Records and Collection Expenses (903)	89,584	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	111,164	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	72,358	56
Office Supplies and Expenses (921)	22,186	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	154,990	59
Property Insurance (924)	7,663	60
Injuries and Damages (925)	50,948	61
Employee Pensions and Benefits (926)	195,414	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	21,250	65
Rents (931)	8,748	66
Maintenance of General Plant (932)	3,892	67
Total Administrative and General Expenses	537,449	
Total Operation and Maintenance Expenses	1,636,381	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		545,935	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,921	2
Net property tax equivalent		531,014	
Social Security		47,614	3
PSC Remainder Assessment		3,826	4
Other (specify): NONE			5
Total tax expense		582,454	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222514				3
County tax rate	mills		6.936869				4
Local tax rate	mills		10.031683				5
School tax rate	mills		12.555067				6
Voc. school tax rate	mills		2.125828				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.871961				10
Less: state credit	mills		1.955392				11
Net tax rate	mills		29.916569				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.031683				14
Combined School Tax Rate	mills		14.680895				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.712578				17
Total Tax Rate	mills		31.871961				18
Ratio of Local and School Tax to Total	dec.		0.775370				19
Total tax net of state credit	mills		29.916569				20
Net Local and School Tax Rate	mills		23.196425				21
Utility Plant, Jan. 1	\$	25,520,444	25,520,444				22
Materials & Supplies	\$	54,756	54,756				23
Subtotal	\$	25,575,200	25,575,200				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	25,575,200	25,575,200				26
Assessment Ratio	dec.		0.898231				27
Assessed Value	\$	22,972,437	22,972,437				28
Net Local & School Rate	mills		23.196425				29
Tax Equiv. Computed for Current Year	\$	532,878	532,878				30
Tax Equivalent per 1994 PSC Report	\$	545,935					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	545,935					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	45,610		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	268,439	19,707	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	688,942		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,002,991	19,707	
PUMPING PLANT			
Land and Land Rights (320)	19,358		12
Structures and Improvements (321)	162,768	19,922	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	485,092		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	33,939		20
Total Pumping Plant	701,157	19,922	
WATER TREATMENT PLANT			
Land and Land Rights (330)	10,805		21
Structures and Improvements (331)	1,326,981	2,045,731	22
Water Treatment Equipment (332)	1,807,922	2,401,621	23
Total Water Treatment Plant	3,145,708	4,447,352	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,900		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			45,610	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	19,440		268,706	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			688,942	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	19,440	0	1,003,258	
PUMPING PLANT				
Land and Land Rights (320)			19,358	12
Structures and Improvements (321)			182,690	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			485,092	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	7,623		26,316	20
Total Pumping Plant	7,623	0	713,456	
WATER TREATMENT PLANT				
Land and Land Rights (330)			10,805	21
Structures and Improvements (331)			3,372,712	22
Water Treatment Equipment (332)	208,124		4,001,419	23
Total Water Treatment Plant	208,124	0	7,384,936	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			52,900	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,075,810		26
Transmission and Distribution Mains (343)	14,339,205	794,452	27
Fire Mains (344)	0		28
Services (345)	1,247,468	65,610	29
Meters (346)	1,432,292	49,738	30
Hydrants (348)	1,406,287	62,900	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	19,553,962	972,700	
GENERAL PLANT			
Land and Land Rights (389)	5,000		33
Structures and Improvements (390)	395,347		34
Office Furniture and Equipment (391)	20,778		35
Computer Equipment (391.1)	96,591	5,161	36
Transportation Equipment (392)	227,161	37,019	37
Stores Equipment (393)	352		38
Tools, Shop and Garage Equipment (394)	60,431		39
Laboratory Equipment (395)	18,672		40
Power Operated Equipment (396)	127,409	4,200	41
Communication Equipment (397)	164,885		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,116,626	46,380	
Total utility plant in service directly assignable	25,520,444	5,506,061	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	25,520,444	5,506,061	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,075,810	26
Transmission and Distribution Mains (343)	14,180		15,119,477	27
Fire Mains (344)			0	28
Services (345)	5,358		1,307,720	29
Meters (346)	49,157		1,432,873	30
Hydrants (348)	1,782		1,467,405	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	70,477	0	20,456,185	
GENERAL PLANT				
Land and Land Rights (389)			5,000	33
Structures and Improvements (390)			395,347	34
Office Furniture and Equipment (391)			20,778	35
Computer Equipment (391.1)	3,976		97,776	36
Transportation Equipment (392)			264,180	37
Stores Equipment (393)			352	38
Tools, Shop and Garage Equipment (394)			60,431	39
Laboratory Equipment (395)			18,672	40
Power Operated Equipment (396)			131,609	41
Communication Equipment (397)	1,931		162,954	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	5,907	0	1,157,099	
Total utility plant in service directly assignable	311,571	0	30,714,934	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	311,571	0	30,714,934	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	185,529	2.94%	7,673	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	112,403	1.77%	12,194	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	297,932		19,867	
PUMPING PLANT				
Structures and Improvements (321)	123,734	2.70%	4,395	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	321,728	4.42%	21,441	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	29,382	4.29%	116	15
Total Pumping Plant	474,844		25,952	
WATER TREATMENT PLANT				
Structures and Improvements (331)	436,714	2.50%	37,436	16
Water Treatment Equipment (332)	1,234,654	3.24%	64,499	17
Total Water Treatment Plant	1,671,368		101,935	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	432,166	2.10%	22,592	19
Transmission and Distribution Mains (343)	1,676,397	0.93%	133,961	20
Fire Mains (344)	0			21
Services (345)	568,108	2.09%	26,551	22
Meters (346)	636,486	5.00%	73,764	23
Hydrants (348)	337,152	1.59%	22,441	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,650,309		279,309	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	19,440				173,762	4
315					0	5
316					124,597	6
317					0	7
	19,440	0	0	0	298,359	
321					128,129	8
322					0	9
323					0	10
324					0	11
325					343,169	12
326					0	13
327					0	14
328	7,623				21,875	15
	7,623	0	0	0	493,173	
331					474,150	16
332	208,124				1,091,029	17
	208,124	0	0	0	1,565,179	
341					0	18
342					454,758	19
343	14,180				1,796,178	20
344					0	21
345	5,358				589,301	22
346	49,157				661,093	23
348	1,782				357,811	24
349					0	25
	70,477	0	0	0	3,859,141	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	112,057	2.56%	10,121	26
Office Furniture and Equipment (391)	19,732	5.88%	1,046	27
Computer Equipment (391.1)	58,651	25.00%	9,687	28
Transportation Equipment (392)	189,188	18.00%	10,060	29
Stores Equipment (393)	352	5.88%	0	30
Tools, Shop and Garage Equipment (394)	49,947	7.69%	4,647	31
Laboratory Equipment (395)	18,672	5.88%		32
Power Operated Equipment (396)	81,011	6.07%	7,797	33
Communication Equipment (397)	60,672	9.09%	14,959	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	590,282		58,317	
Total accum. prov. directly assignable	6,684,735		485,380	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,684,735		 485,380	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					122,178	26
391					20,778	27
391.1	3,976				64,362	28
392					199,248	29
393					352	30
394					54,594	31
395					18,672	32
396					88,808	33
397	1,931			1,931	75,631	34
397.1					0	35
398					0	36
399					0	37
	5,907	0	0	1,931	644,623	
	311,571	0	0	1,931	6,860,475	
					0	38
	311,571	0	0	1,931	6,860,475	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			135,338	135,338	1
February			132,295	132,295	2
March			141,292	141,292	3
April			134,963	134,963	4
May			149,855	149,855	5
June			138,159	138,159	6
July			155,506	155,506	7
August			162,001	162,001	8
September			155,077	155,077	9
October			148,403	148,403	10
November			132,561	132,561	11
December			142,108	142,108	12
Total for year	0	0	1,727,558	1,727,558	
Less: Measured or estimated water used in main flushing and water treatment during year				23,358	13
Less: Other utility use				43,119	14
Other utility use explanation:					15
UT HAS DETERMINED VARIANCES IN HOW PLANT METERS REGISTER BASED ON PUMP COMBINATIONS. A CORRECTION OF 2.5% HAS BEEN APPLIED TO PUMPED TOTAL WHICH WE FEEL IS MORE ACCURATE BASED ON TESTING.					
Water pumped into distribution system				1,661,081	16
Less: Water sold				1,376,660	17
Losses and unaccounted for				284,421	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
LEAK DETECTION SURVEY PERFORMED SEPTEMBER 2000. FOUND NUMEROUS MAIN, SERVICE AND HYDRANT LEAKS. ALL LEAKS HAVE BEEN REPAIRED. SUM OF ALL THE LEAKS IS ESTIMATED AT .3 MGD.					
Maximum gallons pumped by all methods in any one day during reporting year				7,352	21
Date of maximum: 7/25/2000					22
Cause of maximum:					23
EXTREMELY WARM AND DRY DAY - HIGH WATER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				3,509	24
Date of minimum: 11/4/2000					25
Total KWH used for pumping for the year				3,275,205	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OF BUGBEE & TIERNEY	10	164	30	1,506,833	Yes	1
UNION & 3RD STREET	3	100	18	1,203,583	Yes	2
PEARSON STREET	6	100	24	1,407,000	Yes	3
MARTIN STREET	7	100	24	861,333	Yes	4
WOODS PLACE	8	100	24	0	No	5
BUGBEE AVENUE	9	100	20	456,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	2,400	2,400	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9
Year Installed	1964	1964	1964	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	150	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #4	PUMP #5	PUMP #6	14
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	15
Purpose	P	P	P	16
Destination	D	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1964	1964	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	1,000	1,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22
Year Installed	1964	1964	1964	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	300	150	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10 PUMP	WELL #3 PUMP	WELL #4 PUMP	1
Location	WELL #10	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN	PEERLESS	PEERLESS	5
Year Installed	1989	1980	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	2,000	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US ELECTRIC	9
Year Installed	1989	1984	1984	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP	WELL #7 PUMP	WELL #8 PUMP	14
Location	WELL #6	WELL #7	WELL #8	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1951	1951	1951	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,500	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON ELECTRIC	GENERAL ELECTRIC	22
Year Installed	1951	1951	1951	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	75	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9 PUMP			1
Location	WELL #9			2
Purpose	P			3
Destination	T			4
Pump Manufacturer	PEERLE3SS			5
Year Installed	1965			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC			10
Year Installed	1965			11
Type	ELECTRIC			12
Horsepower	75			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1963	1951	1964	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	268	189	0	9
				10
Total capacity in gallons	500,000	2,500,000	1,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)			OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL PARK WAUSAU AVE RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1985	1987	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	189	223	10
Total capacity in gallons	1,000,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	675	0	0	0	675	1
M	D	3.000	609	0	0	0	609	2
M	D	4.000	33,416	0	0	0	33,416	3
M	D	6.000	494,892	193	2,856	0	492,229	4
M	S	6.000	300	0	0	0	300	5
M	D	8.000	280,886	6,041	350	0	286,577	6
M	S	8.000	2,779	0	0	0	2,779	7
M	D	10.000	78,851	6,738	0	0	85,589	8
M	S	10.000	3,377	0	0	0	3,377	9
M	D	12.000	79,067	3,150	360	0	81,857	10
M	S	12.000	2,167	0	0	0	2,167	11
M	D	14.000	84,196	0	0	0	84,196	12
M	S	14.000	1,255	0	0	0	1,255	13
M	D	16.000	5,735	0	0	0	5,735	14
M	S	16.000	3,356	0	0	0	3,356	15
M	S	18.000	5,065	0	0	0	5,065	16
M	S	20.000	30	0	0	0	30	17
P	S	22.000	630	0	0	0	630	18
M	D	24.000	1,241	0	0	0	1,241	19
M	S	24.000	3,574	0	0	0	3,574	20
M	D	30.000	21	0	0	0	21	21
Total Within Municipality			1,082,122	16,122	3,566	0	1,094,678	
Total Utility			1,082,122	16,122	3,566	0	1,094,678	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1	0	0	0	1		1
L	0.625	414	0	0	0	414		2
L	0.750	6,900	0	68	0	6,832		3
M	0.750	340	81	16	0	405		4
L	1.000	2,128	0	20	0	2,108		5
M	1.000	2,966	56	6	0	3,016		6
M	1.250	6	0	0	0	6		7
L	1.250	35	0	0	0	35		8
M	1.500	1,536	106	3	0	1,639		9
L	1.500	14	0	0	0	14		10
L	2.000	50	0	1	0	49		11
M	2.000	146	3	1	0	148		12
M	3.000	94	0	0	0	94		13
M	4.000	112	0	0	0	112		14
M	6.000	50	0	0	0	50		15
M	8.000	54	0	0	0	54		16
M	10.000	2	0	0	0	2		17
Total Utility		14,848	246	115	0	14,979	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	12,094	500	470	0	12,124	886	1
0.750	1,457	55	37	1	1,476	77	2
1.000	416	17	12	0	421	42	3
1.500	196	10	10	0	196	17	4
2.000	153	5	5	0	153	24	5
3.000	37	0	0	0	37	11	6
4.000	28	0	0	0	28	0	7
6.000	8	0	0	0	8	4	8
Total:	14,389	587	534	1	14,443	1,061	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	11,354	616	17	10	0	127	12,124	1
0.750	1,219	214	18	0	0	25	1,476	2
1.000	158	216	19	7	0	21	421	3
1.500	14	141	10	5	0	26	196	4
2.000	4	90	12	21	0	26	153	5
3.000	0	18	2	14	0	3	37	6
4.000	2	13	4	8	0	1	28	7
6.000	0	2	2	1	0	3	8	8
Total:	12,751	1,310	84	66	0	232	14,443	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,354	20	2		1,372	2
Total Fire Hydrants	1,354	20	2	0	1,372	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,350

Number of distribution system valves end of year: 4,695

Number of distribution valves operated during year: 519

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

L29 - Increase in Water Treatment Miscellaneous Expenses - Increase due to higher fuel costs and contract for energy savings survey.

L32 - Decrease in Maintenance of Structures and Improvements - Numerous roofing and insulation maintenance improvements were performed in 1999 that were not done in 2000.

L46 and L48 - Increase in Maintenance of Service and Maintenance of Hydrants due to a leak detection survey conducted in September, 2000. Crews made repairs to leaking services and hydrants. Hydrants were also flushed in September, 2000.

L52 - Customer Records and Collection Expenses increase due to shift in payroll, including an employee reclassification, and increase in contractual services for City Services.

L59 - Increase in contractual services for City GIS/Engineering services.

Water Utility Plant in Service (Page W-08)

Increase in water treatment plant retirements and additions is due to the \$4 million addition to the water treatment plant. Plant went on-line September, 2000.

Retirements included components of old chemical storage, old clarifier and chemical feed pumps.

Increase in Water Treatment Equipment additions is also due to the \$4 million addition to the water treatment plant.

Accumulated Provision for Depreciation - Water (Page W-10)

Communication Equipment Adjustment was to correct an error in 1999 on classification of computer equipment, which was inadvertently charged to the wrong account. Amount was properly classified to account 315 during 2000.

Sources of Water Supply - Ground Waters (Page W-13)

Page W13 - Previously showed Well 4, which was abandoned in 2000.

Water Mains (Page W-17)

14 inch distribution metal main consists of 11,211 ft. of galvanized and 72,985 ft of cast iron.

Mains are assessed against the abutting property owners on a per foot frontage basis, less costs of oversized mains, hydrants and leads.

Water Services (Page W-18)

Property owners are charged \$215.00 for new 1" services. Services over 1" are charged to property owners based on time and materials.

Meters (Page W-19)

Adjustments are due to meter inventory and/or record corrections.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

Low number of valves exercised is due to lack of manpower. Our valves do not have a history of failure and staff finds that exercising is not warranted.
